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therefore have the power to do whatever may seem to conduce to the public good, is an error into which even honest minds are too apt to fall,"—a dangerous error according to President Washington, for "the spirit of encroachment tends * * * to create, whatever the form of government, a real despotism."

LABOR LAWS AND DECISIONS OF THE STATE OF NEW YORK. STATUTES COMPILED AND CASES SUMMARIZED. By JOHN A. CIPPERLY. Revised Edition. Albany: Banks & Co. 1908. pp. xxiv, 462.

This compilation of statutes and decisions is very interesting for two reasons. First, it shows a rapid increase in labor legislation during the last decade. Second, it discloses the great difficulties which beset the lawyer, who wishes to know the present state of the New York statutes on this topic.

Dealing with the second point first, it can be said with confidence that this volume will be found very useful to the profession. Within its moderate limits all of the existing statutes of this state, relating to laborers, are brought together under a classification, which enables the busy lawyer quickly to ascertain the rule upon a given point—or, at least to read the deliverance of the Legislature upon that point. True, that deliverance may be unconstitutional; or it may be so unhappily expressed as to be subject to a construction which does not occur to him upon reading it; but all that the Legislature has said upon the subject, in original act and in repealing and modifying statutes, is presented to him here, in a compact and fairly well arranged form. He does not have to examine a score of volumes of session laws in order to ascertain the present language of a particular statutory provision.

Moreover, he can find within this handy volume either a digest, or a full reprint of every judicial decision rendered under any of these statutory clauses, whether by the New York, or by the Federal courts. For example, the prevailing opinion in *Lochner v. State of New York* (1905), 198 U. S. 45 (see 5 COLUMBIA LAW REVIEW 462), reversing 177 N. Y. 145 and 73 App. Div. 120, is reprinted at pages 367-383. In this case the Supreme Court of the United States held unconstitutional § 110 of the Labor Law of 1897, which prohibited an employee from working "in a biscuit, bread or cake bakery or confectionery establishment more than sixty hours in any one week, or more than ten hours in any one day." Such prohibition was held to be an unwarranted interference with the freedom of contract between employer and employee. The decisions are brought down to March 1st, 1908, and include those declaring unconstitutional the Federal Employers' Liability Law of 1906, and sustaining the complaint in the *Danbury Hat Case*.

This is not the place for a discussion of the wisdom or the folly of modern labor legislation, but no one can examine the present compilation without astonishment at the changes which have been wrought in the common law already, and at the increasing demand for new statutes. Each new labor law breeds almost annual amendments, and, indeed, this species of legislation seems not unlike Iago's conception of jealousy, making "the meat it feeds on."

It is true, that the New York labor statutes bulk much larger, when reprinted as in this volume, in the detached and scrappy form of their original enactment, than when condensed, as they have been by the Board of Statutory Consolidation. In the report of that Board they take up but sixty-eight pages; while in the volume before us they fill more than four times that space. Let us hope that the report of this Board may be adopted by the next Legislature.

MANUAL OF CORPORATE TAXATION IN NEW YORK. By HENRY M. POWELL. New York: Fallon Law Book Co. 1907. pp. xiii, 119.

The nature of this volume is best indicated by a few lines in the preface where it is stated that "a special effort has been made to have this little book printed and published so that it may be available to the profession before the time expires to file the Annual State Tax Reports." It is distinctly a handbook, not a treatise. It is prompted in the main by the 1906 and 1907 Amendments of the Franchise Tax Law, though it is not limited to a treatment of that law, but covers our statutes of taxation generally in so far as they relate to the taxation of corporations for state purposes. After a brief review, hardly more than an outline, of the history and system of taxing stock corporations for state purposes, the several corporation tax laws are quoted each *in extenso*, and brief paragraphic explanations are given of their terms. These notes—for the comments upon the laws is hardly more than a series of notes, and perhaps could not well have been much more—are not always arranged with as much system as might be desired, though they contain numerous useful hints. The method employed to explain the rather intricate Franchise Tax Law by hypothetical illustration is as helpful as it is unusual. The book does not cite many cases, but this is no fault of the author, as the amended law had not been judicially interpreted at the time of the book's preparation. The practice of the Comptroller's Office has been given, and a number of serviceable forms conclude the book.

REVIEWS TO FOLLOW:

THE JOURNAL OF THE CONSTITUTIONAL CONVENTION OF 1787. By JAMES MADISON. Edited by GAILLARD HUNT. New York: G. P. Putnam's Sons. 1908. 2 Vols. pp. xix, 392; vii, 461.

THE LAW OF THE FEDERAL AND STATE CONSTITUTIONS OF THE UNITED STATES. By FREDERIC J. STIMSON. Boston: The Boston Book Co. 1908. pp. xxii, 386.

FUNERALI. By PROF. MARIO RICCA-BARBERIS. Milan: *Societa Editrice Libraria*. 1906. pp. xxiii, 204.

THE INCORPORATION AND ORGANIZATION OF CORPORATIONS. 3rd Ed. By THOMAS GOLD FROST. Boston: Little, Brown & Co. 1908. pp. xv, 908.

THE CORPORATION MANUAL. 15th Annual Ed. 1907-08. Edited by JOHN S. PARKER. New York: Corporation Manual Co. 1908. pp. xiii, 1816.

MARKETABLE TITLE TO REAL ESTATE, Being also a Treatise on the Rights and Remedies of Vendors and Purchasers of Defective Titles (As Between Themselves). Second Edition. By CHAPMAN W. MAUPIN. New York: Baker, Voorhis & Co. 1907. pp. lxxvi, 910.